HUMAN SERVICES DEPARTMENT[441]

Adopted and Filed

Rule making related to five-year rules review

The Human Services Department hereby amends Chapter 98, "Support Enforcement Services," Iowa Administrative Code.

Legal Authority for Rule Making

This rule making is adopted under the authority provided in Iowa Code section 252B.9.

State or Federal Law Implemented

This rule making implements, in whole or in part, Iowa Code section 252B.9.

Purpose and Summary

Chapter 98 was reviewed as part of the Department's five-year rules review. Chapter 98 outlines the enforcement services provided by the Child Support Recovery Unit. These amendments update legal references for the Iowa Rules of Civil Procedure. Form names and numbers are also updated. References to the Iowa Code and to federal regulations are also updated to provide accurate listings. The name of the food assistance program is updated to replace it with the federal name of the Supplemental Nutrition and Assistance Program to be consistent across all programs.

Public Comment and Changes to Rule Making

Notice of Intended Action for this rule making was published in the Iowa Administrative Bulletin on November 16, 2022, as **ARC 6644C**. No public comments were received. No changes from the Notice have been made.

Adoption of Rule Making

This rule making was adopted by the Council on Human Services on January 12, 2023.

Fiscal Impact

This rule making has no fiscal impact to the State of Iowa.

Jobs Impact

After analysis and review of this rule making, no impact on jobs has been found.

Waivers

Any person who believes that the application of the discretionary provisions of this rule making would result in hardship or injustice to that person may petition the Department for a waiver of the discretionary provisions, if any, pursuant to rule 441—1.8(17A,217).

Review by Administrative Rules Review Committee

The Administrative Rules Review Committee, a bipartisan legislative committee which oversees rule making by executive branch agencies, may, on its own motion or on written request by any individual or group, review this rule making at its regular monthly meeting or at a special meeting. The Committee's meetings are open to the public, and interested persons may be heard as provided in Iowa Code section 17A.8(6).

This rule making will become effective on April 1, 2023.

The following rule-making actions are adopted:

ITEM 1. Amend rule 441—98.5(252E) as follows:

- **441—98.5(252E) Health benefit plan information.** The unit shall gather information concerning a health benefit plan.
- **98.5(1)** *Information from an employer.* The unit shall gather information concerning a health benefit plan an employer may offer an obligor as follows:
- a. The unit may send Form 470-0177M, Employment and Health Insurance Questionnaire, whenever a potential employer is identified.
- *b.* The unit shall secure information about health care coverage from a known employer on Form 470-2743, Employer Medical Support Information, when Form 470-3818, National Medical Support Notice, or an order has been forwarded to the employer pursuant to Iowa Code section 252E.4.
- **98.5(2)** *Information from an obligor.* The unit may secure medical support information from an obligor on Form 470-0413, Obligor Insurance Questionnaire.
 - **98.5(3)** *Disposition of information.* The unit shall provide the information:
- a. To the Medicaid agency and to the obligee, when requested, when the dependent is a recipient of Medicaid.
 - b. To the obligee, when requested, when the dependent is not a recipient of Medicaid.
 - ITEM 2. Amend paragraph 98.7(2)"a" as follows:
- a. If an obligor was ordered to provide health care coverage under an order but did not comply with the order, the child support recovery unit may implement the order by forwarding to the employer a copy of the order, an ex parte order as provided in Iowa Code section 252E.4, or Form 470-3818, National Medical Support Notice.
 - ITEM 3. Amend subrule 98.7(3) as follows:
- **98.7(3)** *Termination of employment.* When the child support recovery unit receives information indicating the obligor's employment has terminated, the unit shall secure the status of the health benefit plan by sending Form 470-3218, Employer Insurance Notification, to the employer.

If no response is received within 30 days of sending Form 470-3218, the unit shall send a second request on Form 470-3219, Employer Insurance Second Notification, to the employer.

- ITEM 4. Amend paragraph 98.8(2)"a" as follows:
- a. The obligor shall be entitled to only one informal conference for each new employer to which the unit has forwarded Form 470-3818, National Medical Support Notice, or <u>an</u> order under Iowa Code section 252E.4 to enforce medical support.
 - ITEM 5. Amend subrule 98.42(1) as follows:
- **98.42(1)** *Notice to employer.* The unit may send notice to the employer or other income provider by regular mail or by electronic means in accordance with Iowa Code chapter 252D. If the unit is sending notice by regular mail, it shall send Form 470-3272, Income Withholding for Support, or a notice in the standard format prescribed by 42 U.S.C. §666(b)(6)(A). If the unit is sending the notice by electronic means, it may include notice of more than one obligor's order and need only state once provisions which are applicable to all obligors, such as the information in paragraphs 98.42(1) "d," "f," "g," and "i." The statement of provisions applicable to all obligors may be sent by regular mail or electronic means. The notice of income withholding shall contain information such as the following:
 - a. to j. No change.
 - ITEM 6. Amend subrule 98.42(2) as follows:
- **98.42(2)** *Notice to obligor.* Form 470-2624, <u>Initiation of Income Withholding/Medical Support Enforcement</u>, shall be sent to the last-known address of the obligor by regular mail. The notice shall contain the following information:

- a. to f. No change.
- ITEM 7. Amend subrule 98.42(3) as follows:
- **98.42(3)** Standard format. As provided in Iowa Code section 252D.17, an order or notice of an order for income withholding shall be in a standard format prescribed by the child support recovery unit. Form 470-3272, Income Withholding for Support, is the standard format prescribed by the child support recovery unit, and the unit shall make a copy of the form available to the state court administrator and the Iowa state bar association.
 - ITEM 8. Amend **441—Chapter 98**, Division II, Part C, implementation sentence, as follows: These rules are intended to implement Iowa Code Supplement chapters 252D and 252E.
 - ITEM 9. Amend subrule 98.61(5) as follows:
- **98.61(5)** *Good cause.* The name of the obligor shall not be included when there has been a finding of good cause for noncooperation with the child support recovery unit in a public assistance case pursuant to 441—subrule 41.2(8) or 441—subrule 75.14(1) 441—Chapter 41 or 441—Chapter 75 and a determination has been made that enforcement may not proceed without risk of harm to the child or caretaker.
 - ITEM 10. Amend subrule 98.62(2) as follows:
- **98.62(2)** Availability of list. Once released, the list shall be provided to other persons upon payment of an amount to cover the cost of producing a copy as specified in 441—subrule 9.3(7) 441—Chapter 9. Requests shall be directed to the Bureau of Collections, Fifth Floor, Hoover State Office Building, Des Moines, Iowa 50319-0114.
 - ITEM 11. Amend rule 441—98.73(252B) as follows:
- **441—98.73(252B) Method and requirements of reporting.** The obligor shall complete Form 470-3155, Report of Seek Employment Activity, which shall be submitted to the unit on a weekly basis throughout the duration of the order unless the obligor has a valid reason for not complying with the order. The obligor shall document at least five new attempts to find employment on the form each week. The same employer may not be reported more than once per week.

The obligor shall include the names, addresses, and the telephone numbers of each of the five employers or businesses with whom the obligor attempted to seek employment and the name of the individual contact to whom the obligor made application for employment or to whom the inquiry was directed.

- ITEM 12. Amend subrule 98.74(2) as follows:
- **98.74(2)** *Temporary illness or disability.* Temporary illness or disability of the obligor or other household member is considered a valid reason upon receipt of completed Form 470-3158, Physician's Statement, verifying the obligor's inability to seek or accept employment.
 - ITEM 13. Amend subrule 98.74(6) as follows:
- **98.74(6)** *Job training.* Participation in a job training or job seeking program through the department of employment services as a result of receiving food stamps benefits from the Supplemental Nutrition Assistance Program (SNAP) is considered a valid reason upon receipt of verification from the department of employment services.
 - ITEM 14. Amend rule 441—98.75(252B) as follows:
- **441—98.75(252B) Method of service.** The seek employment order shall be served on the obligor by regular mail. Proof of service shall be completed in accordance with Iowa Rules according to Rule of Civil Procedure. Number 82 1.442.
 - ITEM 15. Amend rule 441—98.81(252B), definition of "Delinquent support," as follows:
- "Delinquent support" means a payment, or portion of a payment, including interest, not received by the clerk of the district court or other designated agency at the time it was due. In addition, delinquent

support shall also include payments for parental liabilities not received as specified pursuant to rule 441—156.2(234) 441—Chapter 156.

ITEM 16. Amend subrule 98.84(8) as follows:

98.84(8) Offset notice, appeal, and refund. The federal Department of the Treasury will send notice that a federal income tax refund or federal nontax payment owed to the obligor has been intercepted. When the unit receives information from the federal Office of Child Support Enforcement regarding the offset, or when the individual whose name was submitted for federal offset notifies the department that the individual has received an offset notice, the department shall issue to that individual Form 470-3684, Appeal Rights for Federal Offsets.

a. to c. No change.

ITEM 17. Amend rule 441—98.94(252I) as follows:

441—98.94(252I) Notice to financial institution. The unit may send a notice to the financial institution with which the account is placed, directing that the financial institution forward to the collection services center all or a portion of the moneys in the obligor's account or accounts on the date the notice is received. The notice shall be sent by first-class mail, with proof of service completed according to rule of civil procedure 82 Rule of Civil Procedure 1.442. The notice to the financial institution shall contain all of the information specified in Iowa Code chapter 252I.

ITEM 18. Amend rule 441—98.95(252I) as follows:

441—98.95(252I) Notice to support obligor. The unit shall notify an obligor, and any other party known to have an interest in the account, of the action. The notice shall contain all of the information specified in Iowa Code chapter 252I. The unit shall forward the notice by first-class mail within two working days of sending the notice to the financial institution. Proof of service shall be completed according to Iowa Rules Rule of Civil Procedure 82 1.442.

ITEM 19. Amend subrule 98.101(2) as follows:

98.101(2) Subpoena or warrant. An individual must have failed to comply with a subpoena or warrant, as defined in Iowa Code chapter 252J, relating to a paternity or support proceeding. If a subpoena was issued, the individual must have failed to comply with either Form 470-3413, Child Support Recovery Unit Subpoena, or an Interstate Subpoena as provided in paragraph 96.2(1) "a" subrule 96.2(1) within 15 days of the issuance of the subpoena, and proof of service of the subpoena was completed according to Rule of Civil Procedure 82 1.442.

ITEM 20. Amend subrule 98.102(2) as follows:

98.102(2) *Temporary illness or disability.* Temporary illness or disability of the individual or illness or disability of another household member which requires the presence of the individual in the home as caretaker is considered a valid reason for exemption upon receipt of a completed Form 470-3158, Physician's Statement, verifying the individual's or household member's inability to work.

ITEM 21. Amend subrule 98.102(4) as follows:

98.102(4) *Job training.* Participation in a job-training or job-seeking program through the department of employment services as a result of receiving food stamps benefits from the Supplemental Nutrition Assistance Program is considered a valid reason for exemption upon receipt of verification from the department of employment services or verification through online information available to CSRU or upon receipt of a written statement from an income maintenance worker.

ITEM 22. Amend subrule 98.103(3) as follows:

98.103(3) *Certificate of noncompliance.* If an individual fails to respond in writing to the notice within 20 days, or if the individual requests a conference and fails to appear, the unit shall issue a Certificate of Noncompliance, Form 470-3274, to applicable licensing authorities in accordance with Iowa Code section 252J.3.

441—98.104(252J) Conference.

98.104(1) Scheduling of conference. Upon receipt from an individual of a written request for a conference, CSRU shall schedule a conference not more than 30 days in the future. At the request of either CSRU or the individual, the conference may be rescheduled one time. When setting the date and time of the conference, if notice was sent to an obligor under subrule 98.103(1), CSRU shall request the completion of Form 470-0204, Financial Statement, and other financial information from both the obligor and the obligee as may be necessary to determine the obligor's ability to comply with the support obligation.

98.104(2) Payment calculation. If notice was sent to an obligor under subrule 98.103(1) during the conference held in compliance with the provisions of Iowa Code section 252J.4, CSRU shall determine if the obligor's ability to pay varies from the current support order by applying the mandatory supreme court guidelines as contained in 441—Chapter 99, Division I, with the exception of subrules 99.4(3) and 99.5(5). If further information from the obligor is necessary for the calculation, CSRU may schedule an additional conference no less than ten days in the future in order to allow the obligor to present additional information as may be necessary to calculate the amount of the payment. If, at that time, the obligor fails to provide the required information, CSRU shall issue a Certificate of Noncompliance, Form 470-3274, to applicable licensing authorities. If the obligee fails to provide the necessary information to complete the calculation, CSRU shall use whatever information is available. If no income information is available for the obligee, CSRU shall determine the obligee's income in accordance with 441—subrules 99.1(2) and 99.1(4). This calculation is for determining the amount of payment for the license sanction process only, and does not modify the amount of support obligation contained in the underlying court order.

98.104(3) Referral for review and adjustment. If the amount calculated in subrule 98.104(2) meets the criteria for review and adjustment as specified in rule 441—99.62(252B,252H), or administrative modification as specified in rule 441—99.82(252H) and subrules 441—99.83(1), 99.83(2) and 99.83(6) at the time CSRU provides the payment agreement to the obligor, CSRU shall also provide the obligor with any necessary forms to request a review and adjustment or administrative modification of the support obligation. The payment agreement remains in effect during the review and adjustment or administrative modification process.

ITEM 24. Amend rule 441—98.105(252J) as follows:

441—98.105(252J) Payment agreement. The License Sanction Payment Agreement, Form 470-3273, shall require the obligor to pay the lower of the amount calculated in subrule 98.104(2) or the maximum amount payable under an income withholding order as specified in rule 441—98.24(252D).

98.105(1) Duration of payment agreement. The License Sanction Payment Agreement signed under this division shall remain in effect for at least one year from the date of issuance unless CSRU determines the obligor has a valid reason for exemption as specified in rule 98.102 (252J) 441—98.102 (252J). Except in those cases in which review and adjustment are in process, CSRU may, at the end of the year, begin the process of reviewing the case to ensure that the payment amount continues to accurately reflect the obligor's ability to pay as calculated in subrule 98.104(1).

98.105(2) Failure to comply. If at any time following the signing of a payment agreement the obligor fails to comply with all the terms of the agreement, CSRU shall issue a Certificate of Noncompliance, Form 470-3274, to applicable licensing authorities in accordance with the provisions of Iowa Code chapter 252J.

ITEM 25. Amend rule 441—98.106(252J) as follows:

441—98.106(252J) Staying the process due to full payment of support. If the obligor, at any time, pays the total support owed, both current and past due, or an individual complies with the subpoena or warrant, CSRU shall stay the process, and any Certificate of Noncompliance, Form 470-3274, which that has been issued shall be withdrawn by CSRU.

- **441—98.107(252J) Duration of license sanction.** The Certificate of Noncompliance, Form 470-3274, shall remain in effect until the obligor pays all support owed, both arrears and current; or the obligor enters into a payment agreement with CSRU; or the obligor meets one of the criteria for exemption specified at subrules 98.102(1), 98.102(2), and 98.102(4); or the individual complies with the subpoena or warrant.
 - ITEM 27. Amend 441—Chapter 98, Division VIII, implementation sentence, as follows:

These rules are intended to implement Iowa Code chapter 252J as amended by 1997 Iowa Acts, House File 612, Division X.

ITEM 28. Amend 441—Chapter 98, Division X, preamble, as follows:

This division implements provisions of 1997 Iowa Acts, House File 612, sections 35 and 244 Iowa Code chapter 252B, which provide provides for enforcement of child support arrearages by external sources. These sources are entities under contract to collect difficult-to-collect arrearages and private attorneys acting independently of the unit but with the unit's consent. The rules provide criteria and procedures for referral of delinquent support to collection contractors, assessment of the statutory surcharge, and opportunity for the delinquent parent to contest. The rules also provide a procedure to allow state payment to private attorneys enforcing child support recovery unit (CSRU) cases and provide criteria to exempt cases from the procedure.

ITEM 29. Amend rule 441—98.121(252B) as follows:

- **441—98.121(252B) Difficult-to-collect arrearages.** The child support recovery unit may refer difficult-to-collect arrearages to a collection entity under contract with the unit or with another state entity. Upon referral, a surcharge, in addition to the support, shall be due and payable by the obligor as provided in 1997 Iowa Acts, House File 612, section 244 Iowa Code chapter 252B.
- **98.121(1)** *Difficult-to-collect arrearage.* A difficult-to-collect arrearage is one based upon a court or administrative order which meets all the following criteria:
 - a. There is no order for current support and only an arrearage is owing.
- b. There has been no payment, except for federal or state tax refund offset payments, in the past three months.
- c. There is no valid reason for exemption from the referral and surcharge process. Valid reasons for exemption and acceptable verification are those listed in subrules 98.102(1), 98.102(3), and 98.102(6). Upon verification of those conditions, the child support recovery unit shall bypass or exempt the obligor's arrearages from the referral and surcharge process. When the information to verify the exemption is not available to the child support recovery unit through online sources, the child support recovery unit shall request, and the obligor shall provide, verification of the reason for exemption.
- **98.121(2)** *Notice of the possibility of referral and surcharge.* The child support recovery unit shall provide notice of the possibility of a referral and surcharge to the obligor as required by 1997 Iowa Acts, House File 612, section 244 Iowa Code chapter 252B. The notice shall be provided at least 15 days before the unit sends the notice of referral and surcharge to the obligor, subject to the following:
- a. Notification contained in order. When the support order under which the arrearage has accrued contains language advising of statutory provisions for referral and surcharge, no other preliminary notice shall be required.
- b. Notification issued by the child support recovery unit. When the support order under which the arrearage has accrued does not contain language regarding the statutory provisions for referral and surcharge, or was entered under a foreign jurisdiction and notification was not included in the support order or provided as a separate written notice, the child support recovery unit shall issue a notice to the obligor. The notice shall be sent by regular mail to the obligor's last-known address.
- **98.121(3)** Notice of referral and surcharge. The child support recovery unit shall send notice of a referral and surcharge to the obligor by regular mail to the obligor's last-known address, with proof of service completed according to Rule of Civil Procedure 82 1.442. The notice shall contain all the

information required by 1997 Iowa Acts, House File 612, section 244 Iowa Code chapter 252B. The notice shall be sent at least 30 days before the unit refers the arrearage to the collection entity.

- **98.121(4)** Contesting the referral and surcharge. An obligor may contest the referral and surcharge. The right to contest is limited to a mistake of fact including but not limited to a mistake in the identity of the obligor, a mistake as to whether there was a payment in the three months before the date of the notice specified in subrule 98.121(3), a mistake as to whether an exemption in paragraph 98.121(1) "c" applies, or a mistake in the amount of arrearages.
- a. An obligor may contest the referral and surcharge by submitting a written request for a review to the unit within 20 days of the date on the notice of referral and surcharge specified in subrule 98.121(3). Upon receipt of a written request for review, the unit shall follow the criteria and procedures specified in 1997 Iowa Acts, House File 612, section 244, Iowa Code chapter 252B for resolving the request.
 - (1) and (2) No change.
 - b. No change.
- c. Following the issuance of a notice of determination of a review under paragraph 98.121(4) "a," or issuance of a notice of determination of an additional review under paragraph 98.121(4) "b," the obligor may request a district court hearing. The obligor shall make a request by sending a written request for a hearing to the unit within ten days of the date of the unit's written determination of the review, or within ten days of the date of the bureau chief's written determination of an additional review, whichever is later. Procedures for a district court hearing are specified in 1997 Iowa Acts, House File 612, section 244 Iowa Code chapter 252B.
- d. The unit shall not refer arrearages and assess a surcharge until after completion of any review, additional review or judicial hearing process.

98.121(5) No change.

This rule is intended to implement 1997 Iowa Acts, House File 612, section 244 Iowa Code chapter 252B.

ITEM 30. Amend rule 441—98.122(252B), introductory paragraph, as follows:

- **441—98.122(252B)** Enforcement services by private attorney entitled to state compensation. An attorney licensed to practice law in Iowa may utilize judicial proceedings to collect support, at least a portion of which is assigned support, and be entitled to compensation by the state as provided in 1997 Iowa Acts, House File 612, section 35 Iowa Code chapter 252B.
 - ITEM 31. Amend subrule 98.122(1) as follows:
- **98.122(1)** *Eligible cases.* To be eligible for attorney services with compensation under this rule, a case must meet all of the following:
 - a. The child support recovery unit is providing services under Iowa Code chapter 252B.
- b. The current support obligation is terminated and only arrearages are due under the administrative or court order.
- c. There has been no payment under any order in the case for at least a 12-month period prior to the provision of the notice from the attorney to the unit under paragraph 98.122(1) "f."
- d. At least a portion of the arrearages due under any order in the case is assigned to the state because cash assistance was paid under 1997 Iowa Acts, Senate File 516, sections 2 through 24 and 35 Iowa Code chapter 252B.
 - e. The case does not have any of the following characteristics:
- (1) There has been a finding of good cause or other exception pursuant to Iowa Code section 252B.3 as amended by 1997 Iowa Acts, House File 612, section 26.
- (2) A portion of the arrears is assigned to another state because of public assistance provided by that state.
- (3) Another attorney has already notified the unit of the intent to initiate a judicial proceeding to collect support due under any order in the same case under this rule, and either the time to receive the collection has not expired or the unit has not received a notice from the other attorney that the judicial proceeding has concluded prior to the expiration of the time period.

- (4) If the notice from the attorney under paragraph 98.122(1) "f" specifies contempt of court as the judicial proceeding, and the unit has generated a seek employment order to the obligor under Iowa Code section 252B.21 less than nine months prior to the date on the notice from the attorney.
- (5) The case or arrearages have been referred by the child support recovery unit to a collection entity under Iowa Code section 252B.5, subsection 3, as amended by 1997 Iowa Acts, House File 612, section 30, or 1997 Iowa Acts, House File 612, section 244, 252B.5(3) less than nine months prior to the date on the notice from the attorney.
 - (6) The obligor has filed for bankruptcy and collection activities are stayed.
- (7) The notice from the attorney under paragraph 98.122(1) "f" lists a specific judicial proceeding and the unit has already initiated the same type of proceeding in court.
 - (8) The case has been referred to the U.S. Attorney's office and is still pending at that office.
- f. The attorney has provided written notice to the central office of the child support recovery unit in Des Moines, as specified in subrule 98.122(2), and to the last-known address of the obligee of the intent to initiate a specified judicial proceeding to collect support on any identified court or administrative order involving the obligor and obligee in the case.
- g. The attorney has provided documentation of insurance to the unit as required by 1997 Iowa Acts, House File 612, section 35 Iowa Code chapter 252B.
- h. The collection must be received by the collection services center within 90 days of the notice from the attorney in paragraph 98.122(1) "f," or within a subsequent 90-day extension period.

ITEM 32. Amend paragraph 98.122(2)"c" as follows:

c. If the case is eligible under this rule, the attorney may initiate judicial proceedings after 30 days after providing the notice to the child support recovery unit in paragraph 98.122(2) "a." Section 35 of 1997 Iowa Acts, House File 612, Iowa Code chapter 252B defines "judicial proceedings."

ITEM 33. Amend subrule 98.122(3) as follows:

98.122(3) Collection and payment to attorney.

- a. Upon compliance with the requirements of 1997 Iowa Acts, House File 612, section 35, Iowa Code chapter 252B and this rule, the attorney shall be entitled to compensation from the state as provided for in this rule.
- b. Upon receipt of a file-stamped copy of a court order which identifies the amount of support collected as a result of the judicial proceeding and which does not order the payment of attorney fees by the obligor, and the receipt of the collection by the collection services center, all the following apply:
- (1) Section 35 of 1997 Iowa Acts, House File 612, Iowa Code chapter 252B specifies the formula to calculate the compensation due the attorney from the state. The child support recovery unit shall calculate the compensation due the attorney based upon the amount of support which is credited to arrearages due the state at the time the collection is received by the collection services center. After calculating the amount due the attorney, the unit shall reduce the amount due the attorney by the amount of any penalty or sanction imposed upon the state as a result of any other judicial proceeding initiated by that attorney under 1997 Iowa Acts, House File 612, section 35 Iowa Code chapter 252B. The child support recovery unit shall send the attorney a notice of the amount of the compensation due from the state.
- (2) The collection services center shall disburse any support due an obligee prior to payment of compensation to the attorney.
- (3) The child support recovery unit shall not authorize disbursement of compensation to the attorney until the later of 30 days after receipt of the collection and the file-stamped copy of the order, or resolution of any timely appeal by the obligor or obligee.

- (4) The amount of compensation due the attorney is subject to judicial review upon application to the court by the attorney.
 - ITEM 34. Amend rule 441—98.122(252B), implementation sentence, as follows:

This rule is intended to implement 1997 Iowa Acts, House File 612, section 35 Iowa Code chapter 252B.

[Filed 1/12/23, effective 4/1/23] [Published 2/8/23]

EDITOR'S NOTE: For replacement pages for IAC, see IAC Supplement 2/8/23.